

IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
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AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Reorganized Debtors in the above-captioned cases.

On April 26, 2011, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via electronic notification, and (ii) upon the party listed on Exhibit B hereto via postage pre-paid U.S. mail:

- 1) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Administrative Expense Claim Number 19165 (Canon U.S.A., Inc.) ("Statement of Disputed Issues - Canon U.S.A., Inc.") (Docket No. 21233) [a copy of which is attached hereto as Exhibit C]
- 2) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Administrative Expense Claim Number 19155 (Fraenkische USA LP) ("Statement of Disputed Issues - Fraenkische USA LP") (Docket No. 21234) [a copy of which is attached hereto as Exhibit D]
- 3) Reorganized Debtors' Statement of Disputed Issues with Respect to Proofs of Administrative Expense Claim Numbers 18722 and 19714 (Martinrea International, Inc.) ("Statement of Disputed Issues - Martinrea International, Inc.") (Docket No. 21235) [a copy of which is attached hereto as Exhibit E]

On April 26, 2011, I caused to be served the document listed below upon the parties listed on Exhibit F hereto via overnight mail:

- 4) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Administrative Expense Claim Number 19165 (Canon U.S.A., Inc.) ("Statement of Disputed Issues - Canon U.S.A., Inc.") (Docket No. 21233) [a copy of which is attached hereto as Exhibit C]

On April 26, 2011, I caused to be served the document listed below upon the parties listed on Exhibit G hereto via overnight mail:

- 5) Reorganized Debtors' Statement of Disputed Issues with Respect to Proof of Administrative Expense Claim Number 19155 (Fraenkische USA LP) ("Statement of Disputed Issues - Fraenkische USA LP") (Docket No. 21234) [a copy of which is attached hereto as Exhibit D]

On April 26, 2011, I caused to be served the document listed below upon the party listed on Exhibit H hereto via overnight mail:

- 6) Reorganized Debtors' Statement of Disputed Issues with Respect to Proofs of Administrative Expense Claim Numbers 18722 and 19714 (Martinrea International, Inc.) ("Statement of Disputed Issues - Martinrea International, Inc.") (Docket No. 21235) [a copy of which is attached hereto as Exhibit E]

Dated: April 28, 2011

/s/ Darlene Calderon

Darlene Calderon

State of California  
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 28<sup>th</sup> day of April, 2011, by Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Aimee M. Parel

Commission Expires: 9/27/13

# **EXHIBIT A**

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SOUTHERN DISTRICT OF NEW YORK

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In re	: Chapter 11
DPH HOLDINGS CORP., <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Reorganized Debtors.	: (Jointly Administered)
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REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES  
WITH RESPECT TO PROOF OF ADMINISTRATIVE EXPENSE  
CLAIM NUMBER 19165 (CANON U.S.A., INC.)

("STATEMENT OF DISPUTED ISSUES –  
CANON U.S.A., INC.")

DPH Holdings Corp. and its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement Of Disputed Issues With Respect To Proof Of Administrative Expense Claim Number 19165 (the "Statement Of Disputed Issues") filed by Canon U.S.A., Inc. (the "Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended.

2. On July 15, 2009, the Claimant filed proof of administrative expense claim number 19165 (the "Claim") against DAS LLC. The Claim asserts an administrative expense priority claim in the amount of \$16,874.96 relating to goods sold and/or the use of Canon copiers by the Debtors.

3. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to,

compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests."

4. On January 22, 2010, the Reorganized Debtors objected to the Claim pursuant to the Reorganized Debtors' Forty-Third Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books And Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, And OPEB Claims, (H) Workers' Compensation Claims, And (I) Transferred Workers' Compensation Claims, (II) Modify And Allow Certain Administrative Expense Severance Claims, And (III) Allow Certain Administrative Expense Severance Claims (Docket No. 19356) (the "Forty-Third Omnibus Claims Objection").

5. On February 18, 2010, the Claimant filed the Response Of Canon U.S.A., Inc. To Reorganized Debtors' Forty-Third Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain Administrative Expenses (A) Severance Claims, (B) Books And Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, And OPEB Claims, (H) Workers' Compensation Claims, And (I) Transferred Workers' Compensation Claims, (II) Modify And Allow Certain Administrative Expense Severance Claims, And (III) Allow Certain Administrative Expense Severance Claims (Docket No. 19495) (the "Response"). In the Response, the Claimant reduced the amounts claimed to be owed in connection with the Claim to \$12,839.18.

6. On April 19, 2011, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Reorganized Debtors' Objection To Proof Of Administrative



Expense Claim Number 19165 (Canon U.S.A., Inc.) (Docket No. 21222), scheduling an evidentiary hearing on the merits of the Claim for June 23, 2011, at 10:00 a.m. (prevailing Eastern time) in this Court.

Disputed Issues

A. The Reorganized Debtors Do Not Owe The Amounts Asserted In The Claim

7. The Reorganized Debtors have reviewed the information attached to the Claim and the Response and dispute the amounts asserted in the Claim. Instead, the Reorganized Debtors assert that the Claim should be disallowed and expunged in its entirety.

8. Certain Invoices Have Been Paid. Based upon the Debtors' various accounts payable records, seven of the invoices reflected in the Claim have been paid. Therefore, \$1,049.16 should be subtracted from the amount claimed.

9. Invoices That Are Not The Responsibility Of The Debtors. After reducing the Claim by the amount set forth above, the remaining \$11,790.02 relates to amounts owed that (a) relate to sites that were not owned by the Debtors at the time the invoices were incurred or (b) are not reflected in the Reorganized Debtors' books and records.

10. After taking into account the above-referenced deductions to the Claim, the Reorganized Debtors reconciled the Claim as illustrated in the following chart:

<u>Claimant's Amount Asserted In Response</u>		\$12,839.18
<u>Modifications</u>	Paid Invoices	\$1,049.16
	Invoices That Are Not The Responsibility Of The Debtors	\$11,790.02
<u>Reconciled Amount</u>		\$0.00

11. Moreover, the Reorganized Debtors' books and records for this vendor reflect a zero balance. Accordingly, the Claim should be disallowed and expunged in its entirety.

Reservation Of Rights

12. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order") and the Order Pursuant To 11 U.S.C. §§ 105(a) And 503(b) Authorizing Debtors To Apply Claims Objection Procedures To Address Contested Administrative Expense Claims (Docket No. 18998) (the "Administrative Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order and the Administrative Claims Objection Procedures Order, the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Claim in its entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
April 26, 2011

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John K. Lyons  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler  
155 North Wacker Drive  
Chicago, Illinois 60606

– and –

Four Times Square  
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

## **EXHIBIT D**

Hearing Date: June 23, 2011

Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
155 North Wacker Drive  
Chicago, Illinois 60606  
John Wm. Butler, Jr.  
John K. Lyons  
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- and -

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DPH Holdings Corp. Legal Information Website:  
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
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REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES  
WITH RESPECT TO PROOF OF ADMINISTRATIVE EXPENSE  
CLAIM NUMBER 19155 (FRAENKISCHE USA LP)

("STATEMENT OF DISPUTED ISSUES –  
FRAENKISCHE USA LP")

DPH Holdings Corp. and its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement Of Disputed Issues With Respect To Proof Of Administrative Expense Claim Number 19155 (the "Statement Of Disputed Issues") filed by Fraenkische USA LP (the "Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its affiliates, former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended.
2. On July 15, 2009, the Claimant filed proof of administrative expense claim number 19155 (the "Claim") against Delphi. The Claim asserts an administrative expense priority claim in the amount of \$79,881.28 relating to goods sold.
3. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests."

4. On January 22, 2010, the Reorganized Debtors objected to the Claim pursuant to the Reorganized Debtors' Forty-Third Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books And Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, And OPEB Claims, (H) Workers' Compensation Claims, And (I) Transferred Workers' Compensation Claims, (II) Modify And Allow Certain Administrative Expense Severance Claims, And (III) Allow Certain Administrative Expense Severance Claims (Docket No. 19356) (the "Forty-Third Omnibus Claims Objection").

5. On February 23, 2010, the Claimant filed the Limited Response Of Fraenkische USA LP To Debtors' Forty-Third Claims Objection (Docket No. 19534) (the "Response").

6. On April 19, 2011, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Reorganized Debtors' Objection To Proof Of Administrative Expense Claim Number 19155 (Fraenkische USA LP) (Docket No. 21220), scheduling an evidentiary hearing on the merits of the Claim for June 23, 2011, at 10:00 a.m. (prevailing Eastern time) in this Court.

#### Disputed Issues

A. The Reorganized Debtors Do Not Owe The Amounts Asserted In The Claim

7. The Reorganized Debtors have reviewed the information attached to the Claim and the Response and dispute the amounts asserted in the Claim. Instead, the Reorganized Debtors assert that the Claim should be disallowed and expunged in its entirety.

8. Certain Invoices Have Been Paid. Based upon the Debtors' various accounts payable records, twenty-seven of the invoices reflected in the Claim have been paid<sup>1</sup> in full or in part. Therefore, \$59,726.57 should be subtracted from the amount claimed.

9. Payment Discrepancies. The amounts paid against certain purchase orders is lower than the price detailed on fourteen of the Claimant's invoices. The amounts paid reflect the contractual pricing of the purchase orders and the parts delivered. Therefore, \$16,922.39 should be subtracted from the amount of the Claim.

10. Proofs Of Delivery Not Provided. After reducing the Claims by the amounts set forth above, the remaining \$3,232.32 relates to amounts owed based on the sale of goods for which the Claimant did not provide proofs of delivery. The Debtors' General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions, § 2.1. Because the Claimant has not provided these proofs of delivery, and the Reorganized Debtors have no record of receiving certain goods associated with the Claim, the remaining \$3,232.32 should be disallowed.

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<sup>1</sup> The paid amounts include two invoices that were approved for payment on April 15, 2011 in the amount of \$1,119.26 and should be received by the Claimant within 30 days of approval.



11. After taking into account the above-referenced deductions to the Claim, the Reorganized Debtors reconciled the Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$79,881.28
<u>Modifications</u>	Paid Invoices	\$59,726.57
	Payment Discrepancies	\$16,922.39
	Invoices Without Proof of Delivery	\$3,232.32
<u>Reconciled Amount</u>		\$0.00

12. Moreover, the Reorganized Debtors' books and records for this vendor reflect a zero balance. Accordingly, the Claim should be disallowed and expunged in its entirety.

Reservation Of Rights

13. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order") and the Order Pursuant To 11 U.S.C. §§ 105(a) And 503(b) Authorizing Debtors To Apply Claims Objection Procedures To Address Contested Administrative Expense Claims (Docket No. 18998) (the "Administrative Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order and the Administrative Claims Objection Procedures Order, the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases

for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Claim in its entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
April 26, 2011

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John K. Lyons  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler  
155 North Wacker Drive  
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– and –

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New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

# **EXHIBIT E**

Hearing Date: June 23, 2011  
Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
155 North Wacker Drive  
Chicago, Illinois 60606  
John Wm. Butler, Jr.  
John K. Lyons  
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- and -

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
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REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES  
WITH RESPECT TO PROOFS OF ADMINISTRATIVE  
EXPENSE CLAIM NUMBERS 18722 AND 19714  
(MARTINREA INTERNATIONAL, INC.)

("STATEMENT OF DISPUTED ISSUES –  
MARTINREA INTERNATIONAL, INC.")

DPH Holdings Corp. and its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement Of Disputed Issues With Respect To Proofs Of Administrative Expense Claim Numbers 18722 And 19714 (the "Statement Of Disputed Issues") filed by Martinrea International, Inc. (the "Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its affiliates, former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended.

2. On July 14, 2009, the Claimant filed proof of administrative expense claim number 18722 ("Claim 18722") against Delphi. Claim 18722 asserts an administrative expense priority claim in the amount of \$151,288.67 relating to goods sold.

3. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests."

4. On November 4, 2009, the Claimant filed proof of administrative expense claim number 19714 ("Claim 19714," and together with Claim 18722, the "Claims") against Delphi. Claim 19714 asserts an administrative expense priority claim in the amount of \$398,635.42 relating to goods sold.

5. On January 22, 2010, the Reorganized Debtors objected to the Claims pursuant to the Reorganized Debtors' Forty-Third Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books And Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, And OPEB Claims, (H) Workers' Compensation Claims, And (I) Transferred Workers' Compensation Claims, (II) Modify And Allow Certain Administrative Expense Severance Claims, And (III) Allow Certain Administrative Expense Severance Claims (Docket No. 19356) (the "Forty-Third Omnibus Claims Objection").

6. On February 16, 2010, the Claimant filed the Response Of Martinrea International, Inc. To Debtors' Forty-Third Omnibus Objection To Claims (Docket No. 19430) (the "Response"). In the Response, the Claimant reduced the amounts claimed to be owed relating to Claim 18722 and Claim 19714 to \$77,235.86 and \$157.49, respectively.

7. On April 19, 2011, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Reorganized Debtors' Objection To Proofs Of Administrative Expense Claim Numbers 18722 And 19714 (Martinrea International, Inc.) (Docket No. 21220), scheduling an evidentiary hearing on the merits of the Claims for June 23, 2011, at 10:00 a.m. (prevailing Eastern time) in this Court.

Disputed Issues

A. The Reorganized Debtors Do Not Owe The Amounts Asserted In The Claims

8. The Reorganized Debtors have reviewed the information attached to the Claims and the Response and dispute the amounts asserted in the Claims. Instead, the Reorganized Debtors assert that each Claim should be disallowed and expunged in its entirety.

9. Certain Invoices Have Been Paid. Based upon the Debtors' various accounts payable records, one of the invoices reflected in Claim 18722 has been paid. Therefore, \$70,203.51 should be subtracted from the amount claimed.

10. Payment Discrepancies. After reducing Claim 18722 by the amount set forth above, the remaining \$7,032.35 relates to amounts paid against certain purchase orders and is lower than the price detailed on five of the Claimant's invoices attached to Claim 18722. In addition, the remaining \$157.49 in connection with Claim 19714 relates to amounts paid against certain purchase orders and is lower than the price detailed on two of the Claimant's invoices attached to Claim 19714. The amounts paid reflect the contractual pricing of the purchase orders and the parts delivered. Therefore, \$7,189.84 should be subtracted from the total remaining amounts asserted in the Claims.

11. After taking into account the above-referenced deductions to the Claims, the Reorganized Debtors reconciled the Claims as illustrated in the following chart:

<u>Claimant's Amount Asserted In Response</u>		\$77,393.35 <sup>1</sup>
<u>Modifications</u>	Paid Invoices	\$70,203.51
	Payment Discrepancies	\$7,189.84
<u>Reconciled Amount</u>		\$0.00

12. Moreover, the Reorganized Debtors' books and records for this vendor reflect a zero balance. Accordingly, each Claim should be disallowed and expunged in its entirety.

#### Reservation Of Rights

13. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order") and the Order Pursuant To 11 U.S.C. §§ 105(a) And 503(b) Authorizing Debtors To Apply Claims Objection Procedures To Address Contested Administrative Expense Claims (Docket No. 18998) (the "Administrative Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order and the Administrative Claims Objection Procedures Order,

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<sup>1</sup> This amount reflects the total combined amounts claimed to be owed in connection with both Claim 18722 and Claim 19714, as asserted in the Response.



the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claims and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claims.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging each Claim in its entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
April 26, 2011

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John K. Lyons  
John Wm. Butler, Jr.  
John K. Lyons  
Ron E. Meisler  
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– and –

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New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,  
Reorganized Debtors

## **EXHIBIT F**

Pg 51 of 55  
DPH Holdings Corp.  
Special Parties

Company	Contact	Address1	Address2	City	State	Zip
Canon USA Inc	Paul Rubin	Herrick Feinstein LLP	Two Park Avenue	New York	NY	10016
Canon USA Inc	Ruth Weinstein	Canon USA Inc	1 Canon Plaza	Lake Success	NY	11042

# **EXHIBIT G**

Pg 53 of 55  
DPH Holdings Corp.  
Special Parties

Company	Contact	Address1	Address2	Address3	City	State	Zip
Fraenkische USA LP	Mark D Wessel Esq	Smith Gambrell & Russell LLP	250 Park Avenue Ste 1900		New York	NY	10177
Fraenkische USA LP	Nicholas J Roecker Simone Kraus	Smith Gambrell & Russell LLP	1230 Peachtree Street NE	Suite 3100 Promenade II	Atlanta	GA	30309

# **EXHIBIT H**

Company	Contact	Address1	Address2	City	State	Zip
Martinrea International Inc	David M Eisenberg Esq	Erman Teicher Miller Zucker & Freedman PC	400 Galleria Officentre Suite 444	Southfield	MI	48034-2162